

CITY OF ST JOHN, KANSAS

FINANCIAL STATEMENT

For the Year Ended December 31, 2015

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas 67550

CITY OF ST JOHN, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2015

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of St John, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of St John, Kansas, a Municipality, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of St John, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of St John, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of St John, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and summary regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

March 25, 2016

CITY OF ST JOHN, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 341,714.77	\$ 30,102.50
Special Purpose Funds:		
Library Fund	822.86	0.00
Special Highway Fund	0.00	0.00
Special Parks and Recreation Fund	4,638.70	0.00
Jubilee Fund	2,819.18	0.00
Capital Improvement Fund	12,721.32	0.00
Equipment Reserve Fund	143,306.25	0.00
Bond and Interest Funds:		
Series 2001 Bond and Interest Fund	4,162.63	0.00
Series 2003 Bond and Interest Fund	1,249.23	0.00
Business Funds:		
Water and Light Fund	588,016.95	36,131.50
Water and Light Surplus Fund	363,527.32	0.00
Sewer Fund	75,608.26	24,900.00
Sewer Replacement Fund	161,449.50	0.00
Solid Waste Fund	53,725.29	0.00
Storm Sewer Fund	19,134.87	0.00
Storm Sewer Replacement Fund	105,000.00	0.00
Water System Capital Improvement Fund	230,219.12	0.00
Trust Funds:		
Edna Smith Park Memorial Fund	11,787.02	0.00
Cornwell Memorial Fund	207,288.61	0.00
Witt Memorial Fund	62,727.32	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,389,919.20</u>	<u>\$ 91,134.00</u>
Composition of Cash:		

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 852,995.06	\$ 731,403.69	\$ 493,408.64	\$ 97,374.93	\$ 590,783.57
25,104.76	25,104.76	822.86	0.00	822.86
32,908.93	20,000.00	12,908.93	20,000.00	32,908.93
3,950.69	0.00	8,589.39	0.00	8,589.39
3,935.50	5,647.70	1,106.98	0.00	1,106.98
42,700.00	21,500.00	33,921.32	0.00	33,921.32
48,000.00	20,312.00	170,994.25	0.00	170,994.25
6,679.50	6,680.75	4,161.38	0.00	4,161.38
11,604.58	11,881.25	972.56	0.00	972.56
1,772,410.09	1,784,774.57	611,783.97	71,741.07	683,525.04
60,000.00	0.00	423,527.32	0.00	423,527.32
87,919.76	101,552.48	86,875.54	27,149.91	114,025.45
31,404.00	0.00	192,853.50	0.00	192,853.50
109,092.52	107,583.09	55,234.72	1,866.72	57,101.44
16,997.01	15,000.00	21,131.88	0.00	21,131.88
15,000.00	0.00	120,000.00	0.00	120,000.00
52,163.14	0.00	282,382.26	0.00	282,382.26
30.00	0.00	11,817.02	0.00	11,817.02
298.02	12,608.64	194,977.99	0.00	194,977.99
250.00	0.00	62,977.32	0.00	62,977.32
<u>\$ 3,173,443.56</u>	<u>\$ 2,864,048.93</u>	<u>\$ 2,790,447.83</u>	<u>\$ 218,132.63</u>	<u>\$ 3,008,580.46</u>
Checking Accounts				\$ 583,859.24
Saving Accounts				403,825.11
Petty Cash				1,100.00
Certificates of Deposit				<u>2,039,324.49</u>
Total Cash				3,028,108.84
Agency Funds per Schedule 3				<u>(19,528.38)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 3,008,580.46</u>

CITY OF ST JOHN, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The City of St John, Kansas (City) is a municipal corporation governed by an elected five-member council. This financial statement presents the City of St John (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Agency fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, utility deposit fund, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a interest bearing checking account, saving accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the City by January 20. The second half is due May 10 and distributed to the City by June 5. The City Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits: The City may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Jubilee Fund

Equipment Reserve Fund

Capital Improvement Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2015.

At December 31, 2015 the City's carrying amount of deposits was \$3,027,958.84 and the bank balance was \$3,091,262.22. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$326,184.44 was covered by federal depository insurance, and \$2,765,077.78 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Note 5 - LONG TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2015, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General obligation bonds:				
Series 2001	3.75%-5.25%	9/01/2001	\$ 74,925.93	9/01/2016
Series 2003	3.30%-4.70%	1/01/2003	138,000.00	9/01/2018
Capital leases payable:				
2013 Generation Catalytic Converters	2.60%	6/11/2014	114,300.00	6/11/2019
2002 International & 2008 Ford F550	2.30%	3/16/2015	58,720.00	3/16/2018
2014 Dodge Charger	2.31%	5/08/2015	8,000.00	5/07/2017
KDHE loans:				
Nitrate Removal Plant - Loan #2724	2.42%	1/30/2012	2,744,597.90	8/01/2033

Total Contractual Indebtedness

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>12/31/2016</u>	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>12/31/2019</u>
Principal:				
General obligation bonds	\$ 17,000.00	\$ 10,000.00	\$ 10,000.00	\$ 0.00
Capital leases payable	41,373.06	42,404.34	39,310.63	19,785.60
KDHE loans	<u>47,928.57</u>	<u>49,095.46</u>	<u>50,290.75</u>	<u>51,515.15</u>
Total Principal	<u>106,301.63</u>	<u>101,499.80</u>	<u>99,601.38</u>	<u>71,300.75</u>
Interest:				
General obligation bonds	1,777.50	940.00	470.00	0.00
Capital leases payable	3,573.94	2,543.66	1,496.37	527.40
KDHE loans	<u>21,834.13</u>	<u>20,836.00</u>	<u>19,813.59</u>	<u>18,766.27</u>
Total Interest	<u>27,185.57</u>	<u>24,319.66</u>	<u>21,779.96</u>	<u>19,293.67</u>
Total Principal and Interest	<u>\$ 133,487.20</u>	<u>\$ 125,819.46</u>	<u>\$ 121,381.34</u>	<u>\$ 90,594.42</u>

Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
\$ 13,000.00	\$ 0.00	\$ 6,000.00	\$ 7,000.00	\$ 679.50
40,000.00	0.00	10,000.00	30,000.00	1,880.00
93,988.00	0.00	17,834.37	76,153.63	2,477.63
0.00	58,720.00	0.00	58,720.00	0.00
0.00	8,000.00	0.00	8,000.00	0.00
<u>1,113,488.41</u>	<u>0.00</u>	<u>46,789.41</u>	<u>1,066,699.00</u>	<u>22,808.54</u>
<u>\$ 1,260,476.41</u>	<u>\$ 66,720.00</u>	<u>\$ 80,623.78</u>	<u>\$ 1,246,572.63</u>	<u>\$ 27,845.67</u>

12/31/2020	12/31/2021 - 12/31/2025	12/31/2026 - 12/31/2030	12/31/2031 - 12/31/2035	Total
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 37,000.00
0.00	0.00	0.00	0.00	142,873.63
<u>52,769.36</u>	<u>283,755.13</u>	<u>320,020.59</u>	<u>211,323.99</u>	<u>1,066,699.00</u>
<u>52,769.36</u>	<u>283,755.13</u>	<u>320,020.59</u>	<u>211,323.99</u>	<u>1,246,572.63</u>
0.00	0.00	0.00	0.00	3,187.50
0.00	0.00	0.00	0.00	8,141.37
<u>17,693.45</u>	<u>71,438.25</u>	<u>40,417.78</u>	<u>7,732.12</u>	<u>218,531.59</u>
<u>17,693.45</u>	<u>71,438.25</u>	<u>40,417.78</u>	<u>7,732.12</u>	<u>229,860.46</u>
<u>\$ 70,462.81</u>	<u>\$ 355,193.38</u>	<u>\$ 360,438.37</u>	<u>\$ 219,056.11</u>	<u>\$ 1,476,433.09</u>

Note 5 - LONG TERM DEBT (Cont'd.)

The City entered into a lease agreement with an option to purchase, which the City intends to exercise, for a 2013 Generation Silencer Catalytic Converter with First Bank on June 11, 2014. The lease requires six annual payments of \$20,312.00 which began June 2014. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the City has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The City entered into a lease agreement with an option to purchase, which the City intends to exercise, for a 2002 International 4300 Truck and 2008 Ford F550 with First Bank on March 16, 2015. The lease requires three annual payments of \$20,494.00 which begin March 2016. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the City has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The City entered into a lease agreement with an option to purchase, which the City intends to exercise, for a 2014 Dodge Charger with First Bank on May 8, 2015. The lease requires two annual payments of \$4,141.00 which begin May 2016. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the City has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Capital Improvement	K.S.A. 12-1,118	\$ 21,200.00
Water and Light	General	K.S.A. 12-825d	182,000.00
Water and Light	Capital Improvement	K.S.A. 12-1,118	15,500.00
Water and Light	Equipment Reserve	K.S.A. 12-1,117	48,000.00
Water and Light	Water and Light Surplus	K.S.A. 12-825d	60,000.00
Sewer	General	K.S.A. 12-825d	20,000.00
Sewer	Capital Improvement	K.S.A. 12-1,118	6,000.00
Sewer	Sewer Replacement	K.S.A. 12-825d	31,404.00
Storm Sewer	Storm Sewer Replacement	K.S.A. 12-825d	15,000.00

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Compensated Absences. Full-time employees are entitled to paid vacation leave time according to the following schedule, however, no paid vacation leave may be taken during the first six months of employment.

Years of Continuous <u>Employment</u>	Hours Earned <u>per Month</u>	Maximum Hours Earned <u>per Year</u>	Maximum <u>Days</u>
0-5	8	96	12
6-10	10	120	15
11-15	12	144	18
16-20	14	168	21
Over 20	16	192	24

Part-time employees who work at least 20 hours or more per week will earn vacation credit at the rate of 4 hours for each month of employment. Employees in training during their initial employment will be credited with vacation leave for each month of employment but will not be permitted to use any vacation credit prior to the completion of their training period.

Employees may carry over the total days earned as of December 31 of the current year plus five days unused from the previous year. When an employee is unable to use his annual leave due to scheduling problems, or the lack of personnel, an allowance for carry over in excess of the maximum of five days may be given with the approval of the governing body. Upon termination, an employee will be compensated for all earned but unused and accrued vacation leave at their final rate of pay. The potential liability for unused vacation leave at December 31, 2015 is \$17,848.67.

Full-time employees will be entitled to sick leave with pay for absences resulting from illness, injuries, accidents or other physical incapacity, occurring either on or off the job. Full-time employees will earn 8 hours of sick leave for each full month of service up to a maximum of 120 days. Employees discharged for cause, and those who voluntarily terminate without giving a minimum of two weeks, will not be eligible to receive pay for any accrued benefits other than unused vacation leave. The potential liability for sick leave at December 31, 2015 is \$135,713.49.

Included in the accumulated sick leave balance is an amount for the sick leave pool. The sick leave pool was established by the donation of sick leave time from eligible employees. Any employee that is eligible for the sick leave benefit is also eligible to draw from the sick leave pool provided that they have used all their own individual accumulated sick leave. There is no limit to the amount of sick leave used by each individual except for the amount of sick leave in the pool.

At the discretion of the department head, an employee may be given compensatory time off in lieu of cash payments for the overtime worked. Any compensatory time off will be at the rate of 1 1/2 hours times the hours of overtime worked and is accruable up to 40 hours for non-public safety employees. Upon termination of employment, the accrued compensatory time will be paid to the employee at the final rate of pay received. The potential liability for compensatory time at December 31, 2015 is \$2,147.04.

Note 8 - DEFINED BENEFIT PENSION PLAN

Plan description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 8 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from the City were \$43,426.00 for the year ended December 31, 2015.

Net Pension Liability. At December 31, 2015 the City's proportionate share of the collective net pension liability reported by KPERS was \$364,514. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 9 - RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The City does not participate in a public entity risk pool.

Note 10 - CONTINGENCIES

During the ordinary course of its operations the City is a party to potential claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material effect on the City's financial statement.

Note 11 - RELATED PARTY TRANSACTIONS

The City contracted services from Bob's Hauling Service, a company for which a Council member is the owner. The amount paid during the year was \$4,858.20.

The City contracted repair services from S & S Tire, Inc, a company for which a Council member is the owner. The amount paid during the year was \$3,300.00.

Note 12 - SUBSEQUENT EVENTS

The City has evaluated events subsequent to year end through March 25, 2016, and does not believe any events have occurred which affect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF ST JOHN, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
General Funds:		
General Fund	\$ 978,192.00	\$ 0.00
Special Purpose Funds:		
Library Fund	25,813.00	0.00
Special Highway Fund	32,530.00	0.00
Special Parks and Recreation Fund	5,153.00	0.00
Bond and Interest Funds:		
Series 2001 Bond and Interest Fund	6,681.00	0.00
Series 2003 Bond and Interest Fund	12,131.00	0.00
Business Funds:		
Water and Light Fund	1,973,816.00	0.00
Sewer Fund	153,652.00	0.00
Sewer Replacement Fund	192,854.00	0.00
Solid Waste Fund	191,119.00	0.00
Storm Sewer Fund	38,103.00	0.00
Storm Sewer Replacement Fund	120,000.00	0.00

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 978,192.00	\$ 731,403.69	\$ (246,788.31)
25,813.00	25,104.76	(708.24)
32,530.00	20,000.00	(12,530.00)
5,153.00	0.00	(5,153.00)
6,681.00	6,680.75	(0.25)
12,131.00	11,881.25	(249.75)
1,973,816.00	1,784,774.57	(189,041.43)
153,652.00	101,552.48	(52,099.52)
192,854.00	0.00	(192,854.00)
191,119.00	107,583.09	(83,535.91)
38,103.00	15,000.00	(23,103.00)
120,000.00	0.00	(120,000.00)

CITY OF ST JOHN, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 313,393.54	\$ 334,663.00	\$ (21,269.46)
Delinquent Tax	9,749.20	10,000.00	(250.80)
Motor Vehicle Tax	62,061.95	53,834.00	8,227.95
Recreational Vehicle Tax	763.54	748.00	15.54
16/20 M Vehicle Tax	8,712.36	3,767.00	4,945.36
Special Assessment	412.50	1,000.00	(587.50)
Sales Tax	94,135.76	95,467.00	(1,331.24)
Local Alcoholic Liquor Tax	3,950.71	2,466.00	1,484.71
Franchise Fees	30,946.32	34,700.00	(3,753.68)
Permits, Fees & Licenses	2,224.00	2,500.00	(276.00)
Swimming Pool Receipts	3,711.00	4,000.00	(289.00)
Witt Center Receipts	779.10	2,000.00	(1,220.90)
Municipal Court Fines, Cost & Diversion	1,789.54	3,100.00	(1,310.46)
Reimbursements	98,641.25	8,000.00	90,641.25
Interest on Idle Funds	6,016.48	7,000.00	(983.52)
Miscellaneous	13,707.81	1,200.00	12,507.81
Operating Transfers:			
From Water and Light	182,000.00	182,000.00	0.00
From Sewer	20,000.00	20,000.00	0.00
Total Receipts	<u>852,995.06</u>	<u>\$ 766,445.00</u>	<u>\$ 86,550.06</u>
Expenditures			
Administration:			
Personal Services	48,105.98	72,500.00	(24,394.02)
Contractual Services	26,104.01	23,330.00	2,774.01
Commodities	2,889.75	4,000.00	(1,110.25)
Capital Outlay	3,496.67	8,859.00	(5,362.33)
Police:			
Personal Services	142,802.24	155,800.00	(12,997.76)
Contractual Services	14,686.75	21,030.00	(6,343.25)
Commodities	20,834.94	30,150.00	(9,315.06)
Capital Outlay	9,398.29	1,500.00	7,898.29
Fire:			
Personal Services	8,774.00	22,000.00	(13,226.00)
Contractual Services	8,237.39	12,580.00	(4,342.61)
Commodities	2,079.74	10,400.00	(8,320.26)
Capital Outlay	0.00	13,000.00	(13,000.00)

CITY OF ST JOHN, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures (Cont'd.)			
Street:			
Personal Services	40,347.17	48,600.00	(8,252.83)
Contractual Services	18,015.08	20,700.00	(2,684.92)
Commodities	22,758.39	71,800.00	(49,041.61)
Capital Outlay	23,749.02	15,000.00	8,749.02
Park:			
Personal Services	51,145.19	43,400.00	7,745.19
Contractual Services	7,506.81	10,200.00	(2,693.19)
Commodities	12,519.91	9,200.00	3,319.91
Capital Outlay	2,469.99	4,500.00	(2,030.01)
Swimming Pool:			
Personal Services	22,302.67	29,800.00	(7,497.33)
Contractual Services	4,893.47	4,450.00	443.47
Commodities	6,599.28	6,200.00	399.28
Capital Outlay	4,862.00	5,000.00	(138.00)
Municipal Court:			
Personal Services	3,600.00	4,000.00	(400.00)
Contractual Services	1,694.23	1,821.00	(126.77)
Commodities	295.89	600.00	(304.11)
Transportation for the Elderly:			
Contractual Services	598.00	825.00	(227.00)
Commodities	1,377.57	3,125.00	(1,747.43)
Non-Departmental:			
City Shop	6,908.83	8,100.00	(1,191.17)
Tree Board	500.00	500.00	0.00
House Demolition	0.00	8,000.00	(8,000.00)
Capital Project - Storm Siren	0.00	500.00	(500.00)
Capital Project - Street	55,000.00	55,000.00	0.00
Other	6,540.50	4,252.00	2,288.50
Witt Community Center:			
Contractual Services	12,042.08	12,500.00	(457.92)
Commodities	1,509.64	1,300.00	209.64
Employee Benefits:			
Social Security	24,010.87	44,147.00	(20,136.13)
Retirement	26,925.08	49,506.00	(22,580.92)
Workmen's Compensation	7,697.06	14,152.00	(6,454.94)
Unemployment	566.18	1,041.00	(474.82)
Medical Insurance	56,359.02	103,624.00	(47,264.98)

CITY OF ST JOHN, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		
	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)			
Operating Transfers:			
To Capital Improvement	21,200.00	21,200.00	0.00
Total Expenditures	731,403.69	<u>\$ 978,192.00</u>	<u>\$ (246,788.31)</u>
Receipts Over (Under) Expenditures	121,591.37		
Unencumbered Cash, Beginning	341,714.77		
Prior Year Cancelled Encumbrances	<u>30,102.50</u>		
Unencumbered Cash, Ending	<u>\$ 493,408.64</u>		

CITY OF ST JOHN, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 19,986.06	\$ 21,342.00	\$ (1,355.94)
Delinquent Tax	604.46	0.00	604.46
Motor Vehicle Tax	3,942.65	3,779.00	163.65
Recreational Vehicle Tax	48.71	52.00	(3.29)
16/20 M Vehicle Tax	522.88	264.00	258.88
Total Receipts	<u>25,104.76</u>	<u>\$ 25,437.00</u>	<u>\$ (332.24)</u>
Expenditures			
Appropriation	<u>25,104.76</u>	<u>25,813.00</u>	<u>(708.24)</u>
Total Expenditures	<u>25,104.76</u>	<u>\$ 25,813.00</u>	<u>\$ (708.24)</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	<u>822.86</u>		
Unencumbered Cash, Ending	<u>\$ 822.86</u>		

CITY OF ST JOHN, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
State Gas Tax	\$ 32,908.93	\$ 32,530.00	\$ 378.93
Total Receipts	<u>32,908.93</u>	<u>\$ 32,530.00</u>	<u>\$ 378.93</u>
Expenditures			
Commodities	<u>20,000.00</u>	<u>32,530.00</u>	<u>(12,530.00)</u>
Total Expenditures	<u>20,000.00</u>	<u>\$ 32,530.00</u>	<u>\$ (12,530.00)</u>
Receipts Over (Under) Expenditures	12,908.93		
Unencumbered Cash, Beginning	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 12,908.93</u>		

CITY OF ST JOHN, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts:			
Local Alcoholic Liquor Tax	\$ 3,950.69	\$ 2,467.00	\$ 1,483.69
Total Receipts	<u>3,950.69</u>	<u>\$ 2,467.00</u>	<u>\$ 1,483.69</u>
Expenditures			
Contractual Services	<u>0.00</u>	<u>5,153.00</u>	<u>(5,153.00)</u>
Total Expenditures	<u>0.00</u>	<u>\$ 5,153.00</u>	<u>\$ (5,153.00)</u>
Receipts Over (Under) Expenditures	3,950.69		
Unencumbered Cash, Beginning	<u>4,638.70</u>		
Unencumbered Cash, Ending	<u>\$ 8,589.39</u>		

CITY OF ST JOHN, KANSAS
JUBILEE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>2015</u>
Receipts	
Interest on Idle Funds	\$ 500.00
Miscellaneous	<u>3,435.50</u>
Total Receipts	<u>3,935.50</u>
Expenditures	
Contractual Services	100.00
Commodities	<u>5,547.70</u>
Total Expenditures	<u>5,647.70</u>
Receipts Over (Under) Expenditures	(1,712.20)
Unencumbered Cash, Beginning	<u>2,819.18</u>
Unencumbered Cash, Ending	<u><u>\$ 1,106.98</u></u>

CITY OF ST JOHN, KANSAS
 CAPITAL IMPROVEMENT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015

	<u>2015</u>
Receipts	
Operating Transfers:	
From General	\$ 21,200.00
From Water and Light	15,500.00
From Sewer	<u>6,000.00</u>
Total Receipts	<u>42,700.00</u>
Expenditures	
Capital Outlay	<u>21,500.00</u>
Total Expenditures	<u>21,500.00</u>
Receipts Over (Under) Expenditures	21,200.00
Unencumbered Cash, Beginning	<u>12,721.32</u>
Unencumbered Cash, Ending	<u><u>\$ 33,921.32</u></u>

CITY OF ST JOHN, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>2015</u>
Receipts	
Operating Transfers:	
From Water and Light	<u>\$ 48,000.00</u>
Total Receipts	<u>48,000.00</u>
Expenditures	
Capital Outlay	<u>20,312.00</u>
Total Expenditures	<u>20,312.00</u>
Receipts Over (Under) Expenditures	27,688.00
Unencumbered Cash, Beginning	<u>143,306.25</u>
Unencumbered Cash, Ending	<u><u>\$ 170,994.25</u></u>

CITY OF ST JOHN, KANSAS
 SERIES 2001 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Taxes and Shared Receipts:			
Special Assessments	\$ 6,679.50	\$ 6,680.00	\$ (0.50)
Total Receipts	<u>6,679.50</u>	<u>\$ 6,680.00</u>	<u>\$ (0.50)</u>
Expenditures			
Bond Principal	6,000.00	6,000.00	0.00
Bond Interest	679.50	680.00	(0.50)
Bond Commission and Fees	<u>1.25</u>	<u>1.00</u>	<u>0.25</u>
Total Expenditures	<u>6,680.75</u>	<u>\$ 6,681.00</u>	<u>\$ (0.25)</u>
Receipts Over (Under) Expenditures	(1.25)		
Unencumbered Cash, Beginning	<u>4,162.63</u>		
Unencumbered Cash, Ending	<u>\$ 4,161.38</u>		

CITY OF ST JOHN, KANSAS
 SERIES 2003 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 8,852.63	\$ 9,454.00	\$ (601.37)
Delinquent Tax	313.40	0.00	313.40
Motor Vehicle Tax	2,115.15	1,829.00	286.15
Recreational Vehicle Tax	26.03	25.00	1.03
16/20 M Vehicle Tax	297.37	128.00	169.37
Total Receipts	<u>11,604.58</u>	<u>\$ 11,436.00</u>	<u>\$ 168.58</u>
Expenditures			
Bond Principal	10,000.00	10,000.00	0.00
Bond Interest	1,880.00	1,880.00	0.00
Bond Commission and Fees	1.25	251.00	(249.75)
Total Expenditures	<u>11,881.25</u>	<u>\$ 12,131.00</u>	<u>\$ (249.75)</u>
Receipts Over (Under) Expenditures	(276.67)		
Unencumbered Cash, Beginning	<u>1,249.23</u>		
Unencumbered Cash, Ending	<u>\$ 972.56</u>		

CITY OF ST JOHN, KANSAS
WATER AND LIGHT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Water Sales	\$ 232,616.37	\$ 262,000.00	\$ (29,383.63)
Electric Sales	1,431,502.78	1,610,000.00	(178,497.22)
Water Fee	1,091.63	2,022.00	(930.37)
Penalties	25,619.82	20,000.00	5,619.82
Reimbursed Expense	81,486.90	10,000.00	71,486.90
Miscellaneous	92.59	2,470.00	(2,377.41)
Total Receipts	<u>1,772,410.09</u>	<u>\$ 1,906,492.00</u>	<u>\$ (134,081.91)</u>
Expenditures			
Personal Services	345,132.18	420,634.00	(75,501.82)
Contractual Services	785,903.45	897,552.00	(111,648.55)
Commodities	124,909.03	164,075.00	(39,165.97)
Capital Outlay	149,657.64	112,100.00	37,557.64
Other	217.81	500.00	(282.19)
KDHE Loan Principal	46,789.41	46,789.00	0.41
KDHE Loan Interest	22,808.54	22,809.00	(0.46)
KDHE Loan Fees	3,856.51	3,857.00	(0.49)
Operating Transfers:			
To General	182,000.00	182,000.00	0.00
To Capital Improvement	15,500.00	15,500.00	0.00
To Equipment Reserve	48,000.00	48,000.00	0.00
To Water and Light Surplus	60,000.00	60,000.00	0.00
Total Expenditures	<u>1,784,774.57</u>	<u>\$ 1,973,816.00</u>	<u>\$ (189,041.43)</u>
Receipts Over (Under) Expenditures	(12,364.48)		
Unencumbered Cash, Beginning	588,016.95		
Prior Year Cancelled Encumbrances	<u>36,131.50</u>		
Unencumbered Cash, Ending	<u>\$ 611,783.97</u>		

CITY OF ST JOHN, KANSAS
WATER AND LIGHT SURPLUS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>2015</u>
Receipts	
Operating Transfers:	
From Water and Light	<u>\$ 60,000.00</u>
Total Receipts	<u>60,000.00</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	60,000.00
Unencumbered Cash, Beginning	<u>363,527.32</u>
Unencumbered Cash, Ending	<u><u>\$ 423,527.32</u></u>

CITY OF ST JOHN, KANSAS
SEWER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Sewer Use Charge	\$ 87,889.80	\$ 94,000.00	\$ (6,110.20)
Reimbursed Expense	29.96	1,000.00	(970.04)
Total Receipts	<u>87,919.76</u>	<u>\$ 95,000.00</u>	<u>\$ (7,080.24)</u>
Expenditures			
Personal Services	6,506.31	43,280.00	(36,773.69)
Contractual Services	9,647.55	18,400.00	(8,752.45)
Commodities	6,294.62	11,100.00	(4,805.38)
Capital Outlay	21,700.00	23,468.00	(1,768.00)
Operating Transfers:			
To General	20,000.00	20,000.00	0.00
To Capital Improvement	6,000.00	6,000.00	0.00
To Sewer Replacement	<u>31,404.00</u>	<u>31,404.00</u>	<u>0.00</u>
Total Expenditures	<u>101,552.48</u>	<u>\$ 153,652.00</u>	<u>\$ (52,099.52)</u>
Receipts Over (Under) Expenditures	(13,632.72)		
Unencumbered Cash, Beginning	75,608.26		
Prior Year Cancelled Encumbrances	<u>24,900.00</u>		
Unencumbered Cash, Ending	<u>\$ 86,875.54</u>		

CITY OF ST JOHN, KANSAS
SEWER REPLACEMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Operating Transfers:			
From Sewer	\$ 31,404.00	\$ 31,404.00	\$ 0.00
Total Receipts	<u>31,404.00</u>	<u>\$ 31,404.00</u>	<u>\$ 0.00</u>
Expenditures			
Capital Outlay	<u>0.00</u>	<u>192,854.00</u>	<u>(192,854.00)</u>
Total Expenditures	<u>0.00</u>	<u>\$ 192,854.00</u>	<u>\$ (192,854.00)</u>
Receipts Over (Under) Expenditures	31,404.00		
Unencumbered Cash, Beginning	<u>161,449.50</u>		
Unencumbered Cash, Ending	<u>\$ 192,853.50</u>		

CITY OF ST JOHN, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Trash Charges	\$ 109,092.52	\$ 138,000.00	\$ (28,907.48)
Total Receipts	<u>109,092.52</u>	<u>\$ 138,000.00</u>	<u>\$ (28,907.48)</u>
Expenditures			
Personal Services	2,567.88	4,900.00	(2,332.12)
Contractual Services	104,258.59	132,000.00	(27,741.41)
Commodities	756.62	0.00	756.62
Capital Outlay	<u>0.00</u>	<u>54,219.00</u>	<u>(54,219.00)</u>
Total Expenditures	<u>107,583.09</u>	<u>\$ 191,119.00</u>	<u>\$ (83,535.91)</u>
Receipts Over (Under) Expenditures	1,509.43		
Unencumbered Cash, Beginning	<u>53,725.29</u>		
Unencumbered Cash, Ending	<u>\$ 55,234.72</u>		

CITY OF ST JOHN, KANSAS
 STORM SEWER FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts			
Storm Sewer Fee	\$ 16,997.01	\$ 18,000.00	\$ (1,002.99)
Total Receipts	<u>16,997.01</u>	<u>\$ 18,000.00</u>	<u>\$ (1,002.99)</u>
Expenditures			
Contractual Services	0.00	23,103.00	(23,103.00)
Operating Transfers:			
To Storm Sewer Replacement	<u>15,000.00</u>	<u>15,000.00</u>	<u>0.00</u>
Total Expenditures	<u>15,000.00</u>	<u>\$ 38,103.00</u>	<u>\$ (23,103.00)</u>
Receipts Over (Under) Expenditures	1,997.01		
Unencumbered Cash, Beginning	<u>19,134.87</u>		
Unencumbered Cash, Ending	<u>\$ 21,131.88</u>		

CITY OF ST JOHN, KANSAS
 STORM SEWER REPLACEMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Operating Transfers:			
From Storm Sewer	\$ 15,000.00	\$ 15,000.00	\$ 0.00
Total Receipts	<u>15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ 0.00</u>
Expenditures			
Capital Outlay	<u>0.00</u>	<u>120,000.00</u>	<u>(120,000.00)</u>
Total Expenditures	<u>0.00</u>	<u>\$ 120,000.00</u>	<u>\$ (120,000.00)</u>
Receipts Over (Under) Expenditures	15,000.00		
Unencumbered Cash, Beginning	<u>105,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 120,000.00</u>		

CITY OF ST JOHN, KANSAS
WATER SYSTEM CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>2015</u>
Receipts	
Improvement Fee	<u>\$ 52,163.14</u>
Total Receipts	<u>52,163.14</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	52,163.14
Unencumbered Cash, Beginning	<u>230,219.12</u>
Unencumbered Cash, Ending	<u><u>\$ 282,382.26</u></u>

CITY OF ST JOHN, KANSAS
EDNA SMITH PARK MEMORIAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>2015</u>
Receipts	
Interest on Idle Funds	<u>\$ 30.00</u>
Total Receipts	<u>30.00</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	30.00
Unencumbered Cash, Beginning	<u>11,787.02</u>
Unencumbered Cash, Ending	<u><u>\$ 11,817.02</u></u>

CITY OF ST JOHN, KANSAS
 CORNWELL MEMORIAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015

	<u>2015</u>
Receipts	
Interest on Idle Funds	\$ <u>298.02</u>
Total Receipts	<u>298.02</u>
Expenditures	
Miscellaneous	<u>12,608.64</u>
Total Expenditures	<u>12,608.64</u>
Receipts Over (Under) Expenditures	(12,310.62)
Unencumbered Cash, Beginning	<u>207,288.61</u>
Unencumbered Cash, Ending	<u>\$ 194,977.99</u>

CITY OF ST JOHN, KANSAS
WITT MEMORIAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

	<u>2015</u>
Receipts	
Interest on Idle Funds	\$ <u>250.00</u>
Total Receipts	<u>250.00</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	250.00
Unencumbered Cash, Beginning	<u>62,727.32</u>
Unencumbered Cash, Ending	<u><u>\$ 62,977.32</u></u>

CITY OF ST JOHN, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2015

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Meter Deposit	\$ 14,565.76	\$ 8,827.76	\$ 8,865.14	\$ 14,528.38
Section 125	<u>4,617.94</u>	<u>4,157.86</u>	<u>3,775.80</u>	<u>5,000.00</u>
Total	<u><u>\$ 19,183.70</u></u>	<u><u>\$ 12,985.62</u></u>	<u><u>\$ 12,640.94</u></u>	<u><u>\$ 19,528.38</u></u>